



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: OAK CREEK WATER & SEWER UTILITY

---

Principal Office: 170 W. DREXEL AVE  
OAK CREEK, WI 53154

---

For the Year Ended: DECEMBER 31, 2005

---

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-05
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Accts. 221 and 222)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22

---

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
<hr/>	
<b>WATER OPERATING SECTION</b>	
Meters	W-23
Hydrants and Distribution System Valves	W-24
Water Operating Section Footnotes	W-25

---

## IDENTIFICATION AND OWNERSHIP

---

**Exact Utility Name:** OAK CREEK WATER & SEWER UTILITY

**Utility Address:** 170 W. DREXEL AVE  
OAK CREEK, WI 53154

**When was utility organized?** 7/12/1961

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** www.water.oak-creek.wi.us

---

**Utility employee in charge of correspondence concerning this report:**

---

**Name:** MS. ANNETTE L. STENZEL

**Title:** ACCOUNTING SUPERVISOR

**Office Address:**

170 W. DREXEL AVE  
OAK CREEK, WI 53154

**Telephone:** (414) 570 - 8210

**Fax Number:** (414) 570 - 8215

**E-mail Address:** ASTENZEL@WATER.OAK-CREEK.WI.US

---

**Individual or firm, if other than utility employee, preparing this report:**

---

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

---

**President, chairman, or head of utility commission/board or committee:**

---

**Name:** MR. FREDERICK SIEPERT

**Title:** CHAIRMAN

**Office Address:**

405 EAST VALBETH DRIVE  
OAK CREEK, WI 53154

**Telephone:** (414) 762 - 3721

**Fax Number:**

**E-mail Address:**

---

**Are records of utility audited by individuals or firms, other than utility employee?**    YES

---

**IDENTIFICATION AND OWNERSHIP**

---

---

**Individual or firm, if other than utility employee, auditing utility records:**

---

**Name:** MS. VICKI HELLENBRAND**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & CO.

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707

**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** VHELLENBRAND@VIRCHOWKRAUSE.COM**Date of most recent audit report:** 3/30/2005**Period covered by most recent audit:** 1/1/2004 - 12/31/2004

---

**Names and titles of utility management including manager or superintendent:**

---

**Name:** MR. STEVEN N. YTTRI**Title:** GENERAL MANAGER**Office Address:**

170 W. DREXEL AVE

OAK CREEK, WI 53154

**Telephone:** (414) 570 - 8210**Fax Number:** (414) 570 - 8215**E-mail Address:** SNYTTRI@WATER.OAK-CREEK.WI.US

---

**Name of utility commission/committee:** OAK CREEK WATER & SEWER UTILITY COMMISSION

---

**Names of members of utility commission/committee:**

MR RAYMOND BURNSIDE

MR RONALD CALLIES

MR GARY GASS

MR FREDERICK SIEPERT, CHAIRMAN

MR GERALD WILLE, SECRETARY

---

**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

---

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

---

**Provide the following information regarding the provider(s) of contract services:**

---

---

## IDENTIFICATION AND OWNERSHIP

---

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	7,332,387	6,704,586	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	3,079,530	2,902,966	<b>2</b>
Depreciation Expense (403)	1,153,292	1,153,416	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	1,099,805	1,141,582	<b>5</b>
<b>Total Operating Expenses</b>	<b>5,332,627</b>	<b>5,197,964</b>	
<b>Net Operating Income</b>	<b>1,999,760</b>	<b>1,506,622</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>1,999,760</b>	<b>1,506,622</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	16,068	23,903	<b>7</b>
Income from Nonutility Operations (417)	23,859	12,239	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	243,877	163,753	<b>10</b>
Miscellaneous Nonoperating Income (421)	1,725,045	2,205,082	<b>11</b>
<b>Total Other Income</b>	<b>2,008,849</b>	<b>2,404,977</b>	
<b>Total Income</b>	<b>4,008,609</b>	<b>3,911,599</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(178,555)	(178,555)	<b>12</b>
Other Income Deductions (426)	364,903	428,128	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>186,348</b>	<b>249,573</b>	
<b>Income Before Interest Charges</b>	<b>3,822,261</b>	<b>3,662,026</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	822,567	824,725	<b>14</b>
Amortization of Debt Discount and Expense (428)	33,741	25,163	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	4,481	0	<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>851,827</b>	<b>849,888</b>	
<b>Net Income</b>	<b>2,970,434</b>	<b>2,812,138</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	36,217,632	39,431,151	<b>20</b>
Balance Transferred from Income (433)	2,970,434	2,812,138	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	921,462	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	6,947,119	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>39,188,066</b>	<b>36,217,632</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	7,332,387		7,332,387	1
<b>Total (Acct. 400):</b>	<b>7,332,387</b>	<b>0</b>	<b>7,332,387</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	3,079,530		3,079,530	2
<b>Total (Acct. 401-402):</b>	<b>3,079,530</b>	<b>0</b>	<b>3,079,530</b>	
<b>Depreciation Expense (403):</b>				
Derived	1,153,292		1,153,292	3
<b>Total (Acct. 403):</b>	<b>1,153,292</b>	<b>0</b>	<b>1,153,292</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	1,099,805		1,099,805	5
<b>Total (Acct. 408):</b>	<b>1,099,805</b>	<b>0</b>	<b>1,099,805</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>1,999,760</b>	<b>0</b>	<b>1,999,760</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	16,068		16,068	8
<b>Total (Acct. 415-416):</b>	<b>16,068</b>	<b>0</b>	<b>16,068</b>	

**Income from Nonutility Operations (417):**

BOTTLED WATER OPERATIONS	23,859		23,859	9
<b>Total (Acct. 417):</b>	<b>23,859</b>	<b>0</b>	<b>23,859</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Interest and Dividend Income (419):**

INTEREST FROM SPECIAL ASSESSMENTS	35,373	0	35,373	11
-----------------------------------	--------	---	--------	----

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST ON EQUIPMENT LEASES	36,365	0	<b>36,365 12</b>
INTEREST AND DIVIDENDS FROM TEMP INVEST	201,815	0	<b>201,815 13</b>
FAIR MARKET VALUE ADJUSTMENT	(29,676)	0	<b>(29,676) 14</b>
<b>Total (Acct. 419):</b>	<b>243,877</b>	<b>0</b>	<b>243,877</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		1,716,490	<b>1,716,490 15</b>
WATER CONNECTIONS	7,780	0	<b>7,780 16</b>
OTHER	775	0	<b>775 17</b>
<b>Total (Acct. 421):</b>	<b>8,555</b>	<b>1,716,490</b>	<b>1,725,045</b>
<b>TOTAL OTHER INCOME:</b>	<b>292,359</b>	<b>1,716,490</b>	<b>2,008,849</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(178,555)		<b>(178,555) 18</b>
NONE	0	0	<b>0 19</b>
<b>Total (Acct. 425):</b>	<b>(178,555)</b>	<b>0</b>	<b>(178,555)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		364,903	<b>364,903 20</b>
<b>Total (Acct. 426):</b>	<b>0</b>	<b>364,903</b>	<b>364,903</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(178,555)</b>	<b>364,903</b>	<b>186,348</b>

**INTEREST CHARGES****Interest on Long-Term Debt (427):**

Derived	822,567		<b>822,567 21</b>
<b>Total (Acct. 427):</b>	<b>822,567</b>	<b>0</b>	<b>822,567</b>

**Amortization of Debt Discount and Expense (428):**

AMORTIZATION	26,618		<b>26,618 22</b>
AMORTIZATION OF LOSS ON BOND REFUNDING	7,123		<b>7,123 23</b>
<b>Total (Acct. 428):</b>	<b>33,741</b>	<b>0</b>	<b>33,741</b>

**Amortization of Premium on Debt--Cr. (429):**

AMORTIZATION	4,481		<b>4,481 24</b>
<b>Total (Acct. 429):</b>	<b>4,481</b>	<b>0</b>	<b>4,481</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 25
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0		0 26
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 27
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>851,827</b>	<b>0</b>	<b>851,827</b>
<b>NET INCOME:</b>	<b>1,618,847</b>	<b>1,351,587</b>	<b>2,970,434</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	34,122,609	2,095,023	36,217,632 28
<b>Total (Acct. 216):</b>	<b>34,122,609</b>	<b>2,095,023</b>	<b>36,217,632</b>
<b>Balance Transferred from Income (433):</b>			
Derived	1,618,847	1,351,587	2,970,434 29
<b>Total (Acct. 433):</b>	<b>1,618,847</b>	<b>1,351,587</b>	<b>2,970,434</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 30
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 31
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 32
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 33
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>35,741,456</b>	<b>3,446,610</b>	<b>39,188,066</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	40,470				<b>40,470</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll	17,252				<b>17,252</b>	<b>3</b>
Materials	7,150				<b>7,150</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>24,402</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,402</b>	
<b>Net income (or loss)</b>	<b>16,068</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,068</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	7,332,387	0	0	0	<b>7,332,387</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>7,332,387</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,332,387</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,019,415	217,070	1,236,485	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	108,626	23,131	131,757	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	240,201	(240,201)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>1,368,242</b>	<b>0</b>	<b>1,368,242</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	24.5	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	76,652,713	71,652,160	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	17,163,599	15,608,289	2
<b>Net Utility Plant</b>	<b>59,489,114</b>	<b>56,043,871</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>59,489,114</b>	<b>56,043,871</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	792,732	416,811	8
Special Funds (125-128)	2,614,902	2,637,234	9
<b>Total Other Property and Investments</b>	<b>3,407,634</b>	<b>3,054,045</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	485,322	(124,746)	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	150	150	12
Temporary Cash Investments (136)	2,552,275	4,500,620	13
Notes Receivable (141)	479,046	506,626	14
Customer Accounts Receivable (142)	700,734	697,581	15
Other Accounts Receivable (143)	208,155	198,679	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	363,503	498,831	18
Materials and Supplies (151-163)	62,218	55,726	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	15,398	18,670	21
Accrued Utility Revenues (173)	626,626	572,802	22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>5,493,427</b>	<b>6,924,939</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	810,260	205,073	24
Other Deferred Debits (182-186)	543,938	661,609	25
<b>Total Deferred Debits</b>	<b>1,354,198</b>	<b>866,682</b>	
<b>Total Assets and Other Debits</b>	<b>69,744,373</b>	<b>66,889,537</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	10,386,213	10,386,213	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	39,188,066	36,217,632	<b>28</b>
<b>Total Proprietary Capital</b>	<b>49,574,279</b>	<b>46,603,845</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	14,805,000	15,365,000	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>14,805,000</b>	<b>15,365,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	737,791	348,332	<b>33</b>
Payables to Municipality (233)	0	0	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	1,014,901	1,062,876	<b>36</b>
Interest Accrued (237)	96,053	66,047	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	32,472	30,540	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>1,881,217</b>	<b>1,507,795</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	245,650	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	3,238,227	3,412,897	<b>44</b>
<b>Total Deferred Credits</b>	<b>3,483,877</b>	<b>3,412,897</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>69,744,373</b>	<b>66,889,537</b>	



**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	71,652,160	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	44,901,762	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	28,360,918	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)	5,000				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	3,385,033				9
<b>Total Utility Plant</b>	<b>76,652,713</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	12,574,023	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	4,589,576	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>17,163,599</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>59,489,114</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	11,371,418				<b>11,371,418</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	1,153,292				<b>1,153,292</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	46,085				<b>46,085</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation deprec. to clearing	36,000				<b>36,000</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>1,235,377</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,235,377</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	18,365				<b>18,365</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Loss on meters sold to Franklin	14,406				<b>14,406</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>32,771</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,771</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>12,574,024</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,574,024</b>	<b>26</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>Total (f)</b>	
<b>Balance first of year (111.1)</b>	4,236,871				<b>4,236,871</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	364,903				<b>364,903</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>364,903</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>364,903</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	12,198				<b>12,198</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>12,198</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,198</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>4,589,576</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,589,576</b>	<b>26</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	62,218	55,726	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<u>62,218</u>	<u>55,726</u>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
12.130 WATER SYSTEM REVENUE BONDS - 11/1/05	4,481	428	245,650	1
2.990 WATER SYSTEM REVENUE BONDS - 9/1/96	2,801	428	177	2
7.790 WATER SYSTEM REVENUE BONDS - 10/15/97	8,634	428	1,530	3
8.165 WATER SYSTEM REVENUE BONDS - 8/15/00	10,701	428	7,535	4
LOSS ON ADVANCE REFUNDING OF BONDS	7,123	428	555,368	5
Total			810,260	
Unamortized premium on debt (251)				
12.130 WATER SYSTEM REVENUE BONDS - 11/1/05	4,481	429	245,650	6
Total			245,650	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	10,386,213	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b><u>10,386,213</u></b>	



**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2.990 WATER SYSTEM REVENUE BONDS	09/01/1996	12/01/2006	5.38%	150,000	1
7.790 WATER SYSTEM REVENUE BONDS	10/15/1997	12/01/2007	4.99%	725,000	2
8.165 WATER SYSTEM REVENUE BONDS	08/15/2000	12/01/2010	5.27%	1,800,000	3
12.130 WATER SYSTEM REVENUE BONDS	11/01/2005	12/01/2020	4.37%	12,130,000	4
<b>Total Bonds (Account 221):</b>				<b>14,805,000</b>	
Total Reacquired Bonds (Account 222)				0	5

**Net amount of bonds outstanding December 31: 14,805,000**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,062,876	1
<b>Accruals:</b>		
Charged water department expense	1,099,804	2
Charged electric department expense		3
Charged sewer department expense	13,654	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>1,113,458</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	1,062,876	6
Social Security taxes	92,858	7
PSC Remainder Assessment	5,699	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>1,161,433</b>	
<b>Balance end of year</b>	<b>1,014,901</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
2.990 WATERWORKS SYSTEM BONDS ISSUED 9/1/96	9,826	108,712	117,913	625	2
7.790 WATERWORKS SYSTEM BONDS ISSUED 10/15/97	24,469	271,951	293,625	2,795	3
12.130 WATERWORKS SYSTEM BONDS ISSUED 11/1/05		85,321	0	85,321	4
8.165 WATERWORKS SYSTEM BONDS ISSUED 8/15/00	31,752	356,583	381,023	7,312	5
<b>Subtotal</b>	<b>66,047</b>	<b>822,567</b>	<b>792,561</b>	<b>96,053</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>66,047</b>	<b>822,567</b>	<b>792,561</b>	<b>96,053</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENT RECEIVABLES	301,327	2
LONG TERM INVESTMENT	491,405	3
<b>Total (Acct. 124):</b>	<b>792,732</b>	
<b>Sinking Funds (125):</b>		
REVENUE BOND RESERVE	1,640,270	4
<b>Total (Acct. 125):</b>	<b>1,640,270</b>	
<b>Depreciation Fund (126):</b>		
REVENUE BOND DEPRECIATION	974,632	5
<b>Total (Acct. 126):</b>	<b>974,632</b>	
<b>Other Special Funds (128):</b>		
NONE		6
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		7
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		8
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
EQUIPMENT LEASE RECEIVABLE - BLACK BEAR BOTTLING LLC	479,046	9
<b>Total (Acct. 141):</b>	<b>479,046</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	700,734	10
Electric		11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>700,734</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		
HYDRANT PERMIT - OAKVIEW #3	3,974	16

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
CITY OF FRANKLIN - DELINQUENT BILLS	7,566	17
CITY OF FRANKLIN - METERS	128,899	18
CITY OF FRANKLIN - 1/2 OF LATERAL ABANDONMENT NML	1,284	19
HYDRANT DAMAGE	2,635	20
HYDRANT CONNECTIONS AND USAGE	2,374	21
DAMAGE TO VALVES	6,210	22
COMMISSION REVENUE - BLACK BEAR BOTTLING LLC	54,777	23
OTHER	436	24
<b>Total (Acct. 143):</b>	<b>208,155</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT UTILTY BILLS	135,332	25
INSPECTION CHARGES	49,297	26
LOCATING CITY SERVICES	3,429	27
CURRENT SPECIAL ASSESSMENTS	175,445	28
<b>Total (Acct. 145):</b>	<b>363,503</b>	
<b>Prepayments (165):</b>		
NONE		29
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		30
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		31
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		32
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		33
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
2001 AQUIFER STORAGE AND RECOVERY RESEARCH	97,013	34
2001 UNFUNDED PENSION LIABILITY	177,079	35
2002 HOWELL AVENUE WATER TOWER PAINTING	130,740	36
2004 CEDAR HILLS WATER TOWER PAINTING	139,106	37
<b>Total (Acct. 186):</b>	<b>543,938</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Payables to Municipality (233):</b>		
NONE		<b>38</b>
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	3,213,983	<b>39</b>
ACCRUED SICK PAY	24,244	<b>40</b>
<b>Total (Acct. 253):</b>	<b>3,238,227</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	44,568,050	0	0	0	<b>44,568,050</b>	<b>1</b>
Materials and Supplies	58,972	0	0	0	<b>58,972</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	11,972,721	0	0	0	<b>11,972,721</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	3,303,260	0	0	0	<b>3,303,260</b>	<b>6</b>
					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>29,351,041</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,351,041</b>	
Net Operating Income	1,999,760	0	0	0	<b>1,999,760</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.81%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.81%</b>	



## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year	3,392,538	0	0	0	<b>3,392,538</b>	<b>1</b>
<b>Add credits during year:</b>					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	178,555	0	0	0	<b>178,555</b>	<b>3</b>
<b>Other (specify):</b>					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>3,213,983</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,213,983</b>	

---

## FINANCIAL SECTION FOOTNOTES

---

### Balance Sheet End-of-Year Account Balances (Page F-19)

**Miscellaneous Deferred Debits (Acct 186):** amortization requires PSC authorization. Provide date of authorization.

2001 Unfunded Pension Liability - See PSC amortization authorization letter dated 3/8/02.

2001 Aquifer Storage and Recovery Research - See PSC amortization authorization letter dated 1/10/02.

2002 Howell Avenue Water Tower Painting - See PSC amortization authorization letter dated 1/21/03.

2004 Cedar Hills Water Tower Painting - See PSC amortization authorization letter dated 3/1/05.

**Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.**

Account 143 City of Franklin-Meters - This amount is a receivable from the City of Franklin for the meters transferred to them in 2004.

Account 143 Commission Revenue-Black Bear Bottling LLC - This amount is a receivable for the Utility's commissions on bottled water sales.

Account 145 Delinquent Utility Bills - This amount consists of water bills rolled to the City of Oak Creek's tax roll in 2005 to be collected in 2006.

Account 145 Inspection Charges - This amount includes charges to the City of Oak Creek for inspection expenses related to City projects.

Account 145 Current Special Assessments - This amount is for water special assessments to be collected from the City of Oak Creek in 2006.

---

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	7,186,844	6,549,831	<b>1</b>
<b>Total Sales of Water</b>	<b>7,186,844</b>	<b>6,549,831</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	39,401	41,620	<b>2</b>
Miscellaneous Service Revenues (471)	0	0	<b>3</b>
Rents from Water Property (472)	79,640	74,252	<b>4</b>
Interdepartmental Rents (473)	0	0	<b>5</b>
Other Water Revenues (474)	26,502	38,883	<b>6</b>
<b>Total Other Operating Revenues</b>	<b>145,543</b>	<b>154,755</b>	
<b>Total Operating Revenues</b>	<b>7,332,387</b>	<b>6,704,586</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	36,709	28,764	<b>7</b>
Pumping Expenses (620-633)	684,119	597,631	<b>8</b>
Water Treatment Expenses (640-652)	692,013	652,900	<b>9</b>
Transmission and Distribution Expenses (660-678)	645,343	589,279	<b>10</b>
Customer Accounts Expenses (901-905)	79,476	76,028	<b>11</b>
Sales Expenses (910)	0	0	<b>12</b>
Administrative and General Expenses (920-932)	941,870	958,364	<b>13</b>
<b>Total Operation and Maintenance Expenses</b>	<b>3,079,530</b>	<b>2,902,966</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	1,153,292	1,153,416	<b>14</b>
Amortization Expense (404-407)	0	0	<b>15</b>
Taxes (408)	1,099,805	1,141,582	<b>16</b>
<b>Total Other Operating Expenses</b>	<b>2,253,097</b>	<b>2,294,998</b>	
<b>Total Operating Expenses</b>	<b>5,332,627</b>	<b>5,197,964</b>	
<b>NET OPERATING INCOME</b>	<b>1,999,760</b>	<b>1,506,622</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	64	4,291	16,149	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>64</b>	<b>4,291</b>	<b>16,149</b>	
Metered Sales to General Customers (461)				
Residential	7,381	570,806	1,941,789	4
Commercial	873	445,736	1,210,443	5
Industrial	20	436,358	843,096	6
<b>Total Metered Sales to General Customers (461)</b>	<b>8,274</b>	<b>1,452,900</b>	<b>3,995,328</b>	
Private Fire Protection Service (462)	463		117,335	7
Public Fire Protection Service (463)	8,235		887,409	8
Other Sales to Public Authorities (464)	51	27,340	82,515	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	3	1,250,417	2,088,108	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>17,090</b>	<b>2,734,948</b>	<b>7,186,844</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>	
CALEDONIA WATER UTILITY	Duane Ct. S. & Racine/Milw. Cty Line	15,635	29,086	<b>1</b>
CITY OF FRANKLIN	Hwy 41	1,060,409	1,799,393	<b>2</b>
CRESTVIEW SANITARY DISTRICT	Hwy 32 & Milwaukee Country Line	174,373	259,629	<b>3</b>
<b>Total</b>		<b>1,250,417</b>	<b>2,088,108</b>	

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	792,408	1
Wholesale fire protection billed	95,001	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>887,409</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	39,401	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>39,401</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
TOWER RENTAL	79,640	8
<b>Total Rents from Water Property (472)</b>	<b>79,640</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	21,002	10
<b>Other (specify):</b>		
WATER TESTS	3,470	11
SUNDRY	2,030	12
<b>Total Other Water Revenues (474)</b>	<b>26,502</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	6,024	5,559	<b>1</b>
Operation Labor and Expenses (601)	20,039	18,784	<b>2</b>
Purchased Water (602)	0	0	<b>3</b>
Miscellaneous Expenses (603)	2,931	1,778	<b>4</b>
Rents (604)	0	0	<b>5</b>
Maintenance Supervision and Engineering (610)	0	0	<b>6</b>
Maintenance of Structures and Improvements (611)	0	0	<b>7</b>
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	<b>8</b>
Maintenance of Lake, River and Other Intakes (613)	606	2,643	<b>9</b>
Maintenance of Wells and Springs (614)	7,109	0	<b>10</b>
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	<b>11</b>
Maintenance of Supply Mains (616)	0	0	<b>12</b>
Maintenance of Miscellaneous Water Source Plant (617)	0	0	<b>13</b>
<b>Total Source of Supply Expenses</b>	<b>36,709</b>	<b>28,764</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	45,089	43,477	<b>14</b>
Fuel for Power Production (621)	0	0	<b>15</b>
Power Production Labor and Expenses (622)	0	0	<b>16</b>
Fuel or Power Purchased for Pumping (623)	309,208	243,657	<b>17</b>
Pumping Labor and Expenses (624)	74,535	75,211	<b>18</b>
Expenses Transferred--Credit (625)	0	0	<b>19</b>
Miscellaneous Expenses (626)	96,213	95,166	<b>20</b>
Rents (627)	0	0	<b>21</b>
Maintenance Supervision and Engineering (630)	5,416	5,162	<b>22</b>
Maintenance of Structures and Improvements (631)	4,599	13,714	<b>23</b>
Maintenance of Power Production Equipment (632)	23,653	14,257	<b>24</b>
Maintenance of Pumping Equipment (633)	125,406	106,987	<b>25</b>
<b>Total Pumping Expenses</b>	<b>684,119</b>	<b>597,631</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	56,134	48,042	<b>26</b>
Chemicals (641)	146,559	114,270	<b>27</b>



**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	211,120	196,891	<b>28</b>
Miscellaneous Expenses (643)	117,344	117,137	<b>29</b>
Rents (644)	0	0	<b>30</b>
Maintenance Supervision and Engineering (650)	10,832	10,324	<b>31</b>
Maintenance of Structures and Improvements (651)	1,562	5,808	<b>32</b>
Maintenance of Water Treatment Equipment (652)	148,462	160,428	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>692,013</b>	<b>652,900</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	136,896	152,177	<b>34</b>
Storage Facilities Expenses (661)	3,295	4,680	<b>35</b>
Transmission and Distribution Lines Expenses (662)	154,738	156,179	<b>36</b>
Meter Expenses (663)	31,974	20,999	<b>37</b>
Customer Installations Expenses (664)	17,543	0	<b>38</b>
Miscellaneous Expenses (665)	6,881	6,963	<b>39</b>
Rents (666)	0	0	<b>40</b>
Maintenance Supervision and Engineering (670)	31,189	32,966	<b>41</b>
Maintenance of Structures and Improvements (671)	0	0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	55,082	34,010	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	112,874	63,644	<b>44</b>
Maintenance of Fire Mains (674)	0	0	<b>45</b>
Maintenance of Services (675)	17,834	25,585	<b>46</b>
Maintenance of Meters (676)	21,307	17,217	<b>47</b>
Maintenance of Hydrants (677)	53,399	73,627	<b>48</b>
Maintenance of Miscellaneous Plant (678)	2,331	1,232	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>645,343</b>	<b>589,279</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	0	0	<b>50</b>
Meter Reading Labor (902)	3,223	4,031	<b>51</b>
Customer Records and Collection Expenses (903)	76,253	71,584	<b>52</b>
Uncollectible Accounts (904)	0	0	<b>53</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)	0	413	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>79,476</b>	<b>76,028</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	89,673	81,298	<b>56</b>
Office Supplies and Expenses (921)	48,419	33,200	<b>57</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>58</b>
Outside Services Employed (923)	252,755	310,319	<b>59</b>
Property Insurance (924)	13,737	13,863	<b>60</b>
Injuries and Damages (925)	45,493	45,121	<b>61</b>
Employee Pensions and Benefits (926)	456,970	440,566	<b>62</b>
Regulatory Commission Expenses (928)	0	0	<b>63</b>
Duplicate Charges--Credit (929)	0	0	<b>64</b>
Miscellaneous General Expenses (930)	34,703	33,744	<b>65</b>
Rents (931)	0	0	<b>66</b>
Maintenance of General Plant (932)	120	253	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>941,870</b>	<b>958,364</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>3,079,530</b>	<b>2,902,966</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Property Tax Equivalent		1,014,902	1,062,876	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		13,654	16,891	<b>2</b>
<b>Net property tax equivalent</b>		<b>1,001,248</b>	<b>1,045,985</b>	
Social Security		92,858	87,725	<b>3</b>
PSC Remainder Assessment		5,699	7,872	<b>4</b>
Other (specify): NONE			0	<b>5</b>
<b>Total tax expense</b>		<b>1,099,805</b>	<b>1,141,582</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.187626				3
County tax rate	mills		4.273595				4
Local tax rate	mills		6.901648				5
School tax rate	mills		7.868170				6
Voc. school tax rate	mills		1.882754				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		1.420250				9
<b>Total tax rate</b>	mills		<b>22.534043</b>				10
Less: state credit	mills		1.013407				11
<b>Net tax rate</b>	mills		<b>21.520636</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.901648</b>				14
<b>Combined School Tax Rate</b>	mills		<b>9.750924</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>16.652572</b>				17
<b>Total Tax Rate</b>	mills		<b>22.534043</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.738996</b>				19
<b>Total tax net of state credit</b>	mills		<b>21.520636</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>15.903668</b>				21
Utility Plant, Jan. 1	\$	<b>71,652,160</b>	71,652,160				22
Materials & Supplies	\$	<b>55,726</b>	55,726				23
<b>Subtotal</b>	\$	<b>71,707,886</b>	<b>71,707,886</b>				24
Less: Plant Outside Limits	\$	<b>5,440,422</b>	5,440,422				25
<b>Taxable Assets</b>	\$	<b>66,267,464</b>	<b>66,267,464</b>				26
Assessment Ratio	dec.		0.963000				27
<b>Assessed Value</b>	\$	<b>63,815,568</b>	<b>63,815,568</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>15.903668</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>1,014,902</b>	<b>1,014,902</b>				30
Tax Equivalent per 1994 PSC Report	\$	845,726					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>1,014,902</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	21,060		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	5,672,464		7
Wells and Springs (314)	699,273		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	382,344		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>6,775,141</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	18,610		12
Structures and Improvements (321)	1,373,531	7,212	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	165,506		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	2,131,477	6,686	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	44,613		20
<b>Total Pumping Plant</b>	<b>3,733,737</b>	<b>13,898</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	31,500		21
Structures and Improvements (331)	4,683,123		22
Water Treatment Equipment (332)	6,987,659	148,736	23
<b>Total Water Treatment Plant</b>	<b>11,702,282</b>	<b>148,736</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			21,060	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			5,672,464	7
Wells and Springs (314)			699,273	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			382,344	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	6,775,141	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			18,610	12
Structures and Improvements (321)			1,380,743	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			165,506	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			2,138,163	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			44,613	20
<b>Total Pumping Plant</b>	0	0	3,747,635	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			31,500	21
Structures and Improvements (331)			4,683,123	22
Water Treatment Equipment (332)			7,136,395	23
<b>Total Water Treatment Plant</b>	0	0	11,851,018	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	27,556		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	2,678,206	10,200	26
Transmission and Distribution Mains (343)	12,020,498	337,886	27
Fire Mains (344)	0		28
Services (345)	1,575,623	24,338	29
Meters (346)	1,452,235	56,674	30
Hydrants (348)	1,246,724	23,549	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>19,000,842</b>	<b>452,647</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	19,717		33
Structures and Improvements (390)	587,560		34
Office Furniture and Equipment (391)	92,172		35
Computer Equipment (391.1)	220,687	13,896	36
Transportation Equipment (392)	362,122	41,051	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	76,903	3,550	39
Laboratory Equipment (395)	7,189		40
Power Operated Equipment (396)	87,739		41
Communication Equipment (397)	179,118	12,011	42
SCADA Equipment (397.1)	1,300,217		43
Miscellaneous Equipment (398)	88,912		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>3,022,336</b>	<b>70,508</b>	
<b>Total utility plant in service directly assignable</b>	<b>44,234,338</b>	<b>685,789</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>44,234,338</b>	<b>685,789</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			27,556	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			2,688,406	26
Transmission and Distribution Mains (343)	5,591		12,352,793	27
Fire Mains (344)			0	28
Services (345)			1,599,961	29
Meters (346)	11,692		1,497,217	30
Hydrants (348)	1,082		1,269,191	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>18,365</b>	<b>0</b>	<b>19,435,124</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			19,717	33
Structures and Improvements (390)			587,560	34
Office Furniture and Equipment (391)			92,172	35
Computer Equipment (391.1)			234,583	36
Transportation Equipment (392)			403,173	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			80,453	39
Laboratory Equipment (395)			7,189	40
Power Operated Equipment (396)			87,739	41
Communication Equipment (397)			191,129	42
SCADA Equipment (397.1)			1,300,217	43
Miscellaneous Equipment (398)			88,912	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>3,092,844</b>	
<b>Total utility plant in service directly assignable</b>	<b>18,365</b>	<b>0</b>	<b>44,901,762</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>18,365</b>	<b>0</b>	<b>44,901,762</b>	



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	21,509,093	1,158,339	27
Fire Mains (344)	0		28
Services (345)	3,085,938	337,395	29
Meters (346)	0		30
Hydrants (348)	2,111,193	171,158	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>26,706,224</b>	<b>1,666,892</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>26,706,224</b>	<b>1,666,892</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>26,706,224</b>	<b>1,666,892</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	10,368		22,657,064 27
Fire Mains (344)			0 28
Services (345)			3,423,333 29
Meters (346)			0 30
Hydrants (348)	1,830		2,280,521 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>12,198</b>	<b>0</b>	<b>28,360,918</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>12,198</b>	<b>0</b>	<b>28,360,918</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>12,198</b>	<b>0</b>	<b>28,360,918</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	865,348	1.67%	94,730	3
Wells and Springs (314)	61,640	2.94%	20,559	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	70,823	1.77%	6,767	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>997,811</b>		<b>122,056</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	492,509	2.43%	33,464	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	94,630	4.42%	7,315	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	1,314,746	4.42%	94,359	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	44,613	4.29%	0	15
<b>Total Pumping Plant</b>	<b>1,946,498</b>		<b>135,138</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	889,862	2.50%	117,078	16
Water Treatment Equipment (332)	2,643,003	4.00%	282,481	17
<b>Total Water Treatment Plant</b>	<b>3,532,865</b>		<b>399,559</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	540,739	1.86%	49,909	19
Transmission and Distribution Mains (343)	1,533,852	1.10%	134,053	20
Fire Mains (344)	0			21
Services (345)	495,853	2.50%	39,695	22
Meters (346)	550,175	6.25%	92,170	23
Hydrants (348)	268,584	1.85%	23,272	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
311					0	1
312					0	2
313					960,078	3
314					82,199	4
315					0	5
316					77,590	6
317					0	7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,119,867</u>	
321					525,973	8
322					0	9
323					101,945	10
324					0	11
325					1,409,105	12
326					0	13
327					0	14
328					44,613	15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,081,636</u>	
331					1,006,940	16
332					2,925,484	17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,932,424</u>	
341					0	18
342					590,648	19
343	5,591				1,662,314	20
344					0	21
345					535,548	22
346	11,692			(14,406)	616,247	23
348	1,082				290,774	24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>3,389,203</b>		<b>339,099</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	198,801	2.27%	13,338	26
Office Furniture and Equipment (391)	37,547	6.70%	6,174	27
Computer Equipment (391.1)	160,345	25.00%	28,190	28
Transportation Equipment (392)	186,598	10.56%	36,000	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	51,617	6.70%	5,271	31
Laboratory Equipment (395)	1,205	6.70%	482	32
Power Operated Equipment (396)	50,304	6.07%	3,786	33
Communication Equipment (397)	119,637	10.00%	5,369	34
SCADA Equipment (397.1)	687,662	10.00%	134,957	35
Miscellaneous Equipment (398)	11,325	6.70%	5,957	36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>1,505,041</b>		<b>239,524</b>	
<b>Total accum. prov. directly assignable</b>	<b>11,371,418</b>		<b>1,235,376</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>11,371,418</b>		<b>1,235,376</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>18,365</u>	<u>0</u>	<u>0</u>	<u>(14,406)</u>	<u>3,695,531</u>	
390					212,139	26
391					43,721	27
391.1					188,535	28
392					222,598	29
393					0	30
394					56,888	31
395					1,687	32
396					54,090	33
397					125,006	34
397.1					822,619	35
398					17,282	36
399					0	37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,744,565</u>	
	<u>18,365</u>	<u>0</u>	<u>0</u>	<u>(14,406)</u>	<u>12,574,023</u>	
					0	38
	<u>18,365</u>	<u>0</u>	<u>0</u>	<u>(14,406)</u>	<u>12,574,023</u>	



## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0			8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	0			12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0			19
Transmission and Distribution Mains (343)	2,839,831	1.10%	242,914	20
Fire Mains (344)	0			21
Services (345)	926,951	2.50%	81,366	22
Meters (346)	0			23
Hydrants (348)	470,089	1.85%	40,623	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343	10,368				3,072,377 20
344					0 21
345					1,008,317 22
346					0 23
348	1,830				508,882 24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0		25
<b>Total Transmission and Distribution Plant</b>	<b>4,236,871</b>		<b>364,903</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>4,236,871</b>		<b>364,903</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>4,236,871</b>		<b>364,903</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>12,198</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,589,576</u>
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>12,198</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,589,576</u>
					0 38
	<u>12,198</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,589,576</u>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		207,157		207,157	1
February		186,904		186,904	2
March		208,430		208,430	3
April		214,889		214,889	4
May		232,375		232,375	5
June		332,450		332,450	6
July		325,660		325,660	7
August		341,824		341,824	8
September		292,450		292,450	9
October		240,023		240,023	10
November		220,251		220,251	11
December		214,000		214,000	12
<b>Total annual pumpage</b>	<b>0</b>	<b>3,016,413</b>	<b>0</b>	<b>3,016,413</b>	
Less: Water sold				2,734,948	13
Volume pumped but not sold				281,465	14
Volume sold as a percent of volume pumped				91%	15
Volume used for water production, water quality and system maintenance				12,189	16
Volume related to equipment/system malfunction				3,907	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				16,096	19
Volume pumped but unaccounted for				265,369	20
Percent of water lost				9%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				15,660	24
Date of maximum: 6/23/2005					25
Cause of maximum:					26
Dry, hot weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				5,503	27
Date of minimum: 2/17/2005					28
Total KWH used for pumping for the year				5,675,766	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>		<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL	#1	16-1	1,815	19	1,800,000	No	<b>1</b>
WELL	#3	16-2	1,800	19	1,800,000	No	<b>2</b>
WELL	#4	30-1	1,846	15	1,800,000	No	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Intakes</b>			
		<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>	
LAKE MICHIGAN	#1	3,000	18	30	<b>1</b>
LAKE MICHIGAN	#2	7,500	34	60	<b>2</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#1 AUSTIN ST. GRD STGE	#1 BCKWSH-CLEARWELL	#1 CLEARWELL	<b>1</b>
Location	8520 S AUSTIN STREET	9325 S 5TH AVE	9325 S 5TH AVE	<b>2</b>
Purpose	S	P	B	<b>3</b>
Destination	D	T	D	<b>4</b>
Pump Manufacturer	AURORA	LANE BOWLER	LANE BOWLER	<b>5</b>
Year Installed	1955	2004	2000	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	426	7,040	4,053	<b>8</b>
Pump Motor or Standby Engine Mfr	CONTINENTAL	U S MOTORS	U S MOTORS	<b>9</b>
Year Installed	1955	2004	1974	<b>10</b>
Type	OTHER	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	75	200	250	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	#1 RAWSON AVE. BS	#1 SHOREWELL	#1 STAND-BY CLEARWELL	<b>14</b>
Location	1409 W JANAT DRIVE	9170 S 5TH AVE	9325 S 5TH AVE	<b>15</b>
Purpose	B	P	S	<b>16</b>
Destination	D	T	D	<b>17</b>
Pump Manufacturer	AURORA	LANE BOWLER	LANE BOWLER	<b>18</b>
Year Installed	1981	1999	2000	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	535	4,104	4,053	<b>21</b>
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	WAUKESHA	<b>22</b>
Year Installed	1981	1974	1974	<b>23</b>
Type	ELECTRIC	ELECTRIC	NATURAL GAS	<b>24</b>
Horsepower	50	200	0	<b>25</b>



**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#1 STAND-BY SHOREWELL	#2 AUSTIN ST-GRD STGE	#2 CLEARWELL	<b>1</b>
Location	9170 S 5TH AVE	8520 S AUSTIN STREET	9325 S 5TH AVE	<b>2</b>
Purpose	S	B	B	<b>3</b>
Destination	T	D	D	<b>4</b>
Pump Manufacturer	LANE & BOWLER	AURORA	LANE BOWLER	<b>5</b>
Year Installed	1999	1955	1974	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	4,104	600	1,833	<b>8</b>
Pump Motor or Standby Engine Mfr	WAUKESHA	LOUIS ALLIS	U S MOTORS	<b>9</b>
Year Installed	1974	1955	1974	<b>10</b>
Type	NATURAL GAS	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	0	30	125	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	#2 RAWSON AVE. BS	#2 SHOREWELL	#3 AUSTIN ST GRD STGE	<b>14</b>
Location	1409 W JANAT DR	9170 S 5TH AVE	8520 S AUSTIN STREET	<b>15</b>
Purpose	B	P	B	<b>16</b>
Destination	D	T	D	<b>17</b>
Pump Manufacturer	AURORA	LANE BOWLER	AURORA	<b>18</b>
Year Installed	1981	1996	1955	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	755	4,243	600	<b>21</b>
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	LOUIS ALLIS	<b>22</b>
Year Installed	1981	1996	1955	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	50	200	30	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#3 CLEARWELL	#3 RAWSON AVE. BS	#3 SHOREWELL	<b>1</b>
Location	9325 S 5TH AVE	1409 W JANAT DRIVE	9170 S 5TH AVE	<b>2</b>
Purpose	B	B	P	<b>3</b>
Destination	D	D	T	<b>4</b>
Pump Manufacturer	LANE BOWLER	AURORA	LANE BOWLER	<b>5</b>
Year Installed	1974	1981	1974	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	783	1,958	1,049	<b>8</b>
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	U S MOTORS	<b>9</b>
Year Installed	1974	1981	1974	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	75	100	50	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	#4 AUSTIN ST. GRD STGE	#4 CLEARWELL	#4 RAWSON AVE BS	<b>14</b>
Location	8520 S AUSTIN STREET	9325 S 5TH AVE	1409 W JANAT DRIVE	<b>15</b>
Purpose	B	B	B	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	AURORA	GOULDS	AURORA	<b>18</b>
Year Installed	1955	2005	1981	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	800	6,200	2,030	<b>21</b>
Pump Motor or Standby Engine Mfr	LOUIS ALLIS	U S MOTORS	U S MOTORS	<b>22</b>
Year Installed	1955	2005	1981	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	50	350	100	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#4 SHOREWELL	#5 RYAN RD BS	#5 STAND-BY RYAN RD	<b>1</b>
Location	9170 S 5TH AVE	9401 S 22ND STREET	9401 S 22ND STREET	<b>2</b>
Purpose	P	B	S	<b>3</b>
Destination	T	D	D	<b>4</b>
Pump Manufacturer	FAIRBANKS MORSE	AURORA	AURORA	<b>5</b>
Year Installed	1992	1996	1996	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	2,208	1,512	1,512	<b>8</b>
Pump Motor or Standby Engine Mfr	U S MOTORS	MARATHON	CUMMINS DIESEL	<b>9</b>
Year Installed	1974	1996	1996	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	100	60	250	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	#6 RYAN RD BS	#7 CLEARWELL	#7 RYAN RD BS	<b>14</b>
Location	9401 S 22ND STREET	9325 S 5TH AVE	9401 S 22ND STREET	<b>15</b>
Purpose	B	P	B	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	AURORA	LANE BOWLER	AURORA	<b>18</b>
Year Installed	1996	1997	1996	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	1,625	3,976	1,504	<b>21</b>
Pump Motor or Standby Engine Mfr	MARATHON	U S MOTORS	MARATHON	<b>22</b>
Year Installed	1996	1997	1996	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	60	250	60	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#7 SHOREWELL	#8 CLEARWELL	#8 RYAN RD BS	<b>1</b>
Location	9170 S 5TH AVE	9325 S 5TH AVE	9401 S 22ND STREET	<b>2</b>
Purpose	P	B	B	<b>3</b>
Destination	T	D	D	<b>4</b>
Pump Manufacturer	LAYNE BOWLER	LANE BOWLER	AURORA	<b>5</b>
Year Installed	1999	1985	1996	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	4,417	3,841	1,581	<b>8</b>
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	MARATHON	<b>9</b>
Year Installed	1999	1985	1996	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	200	250	60	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	#8 SHOREWELL			<b>14</b>
Location	9170 S 5TH AVE			<b>15</b>
Purpose	P			<b>16</b>
Destination	T			<b>17</b>
Pump Manufacturer	LANE BOWLER			<b>18</b>
Year Installed	1985			<b>19</b>
Type	CENTRIFUGAL			<b>20</b>
Actual Capacity (gpm)	4,236			<b>21</b>
Pump Motor or Standby Engine Mfr	U S MOTORS			<b>22</b>
Year Installed	1985			<b>23</b>
Type	ELECTRIC			<b>24</b>
Horsepower	200			<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	AUSTIN ST RESERVOIR	CEDAR HILLS	HOWELL AVE.	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	4
				5
Year constructed	1955	1964	1962	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	0	168	168	10
Total capacity in gallons (actual)	388,000	200,000	500,000	11
<b>WATER TREATMENT PLANT</b>				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	13
				14
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	15
				16
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	20.0000	20.0000	20.0000	19
				20
Is a corrosion control chemical used (yes, no)?	N	N	N	21
				22
Is water fluoridated (yes, no)?	Y	Y	Y	23
				24
				25

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	PUETZ RD	TRTMNT PLT CLEARWELL	TRTMNT PLT UNDGRD	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	<b>4</b>
				<b>5</b>
Year constructed	1996	1974	1974	<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	188	0	0	<b>10</b>
Total capacity in gallons (actual)	6,000,000	256,000	1,363,000	<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	<b>15</b>
				<b>16</b>
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	<b>17</b>
				<b>18</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	20.0000	20.0000	20.0000	<b>19</b>
				<b>20</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>21</b>
				<b>22</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>23</b>
				<b>24</b>
				<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	853	0	0	0	853
P	D	4.000	412	0	0	0	412
A	D	6.000	1,593	0	0	0	1,593
M	D	6.000	69,388	0	0	0	69,388
P	D	6.000	9,323	1,088	0	0	10,411
A	D	8.000	1,369	0	0	0	1,369
M	D	8.000	84,653	23	21	0	84,655
P	D	8.000	281,485	18,739	288	0	299,936
M	D	10.000	1,126	0	0	0	1,126
P	D	10.000	1,904	0	0	0	1,904
A	D	12.000	3,035	0	0	0	3,035
M	D	12.000	133,595	0	0	4,906	138,501
P	D	12.000	69,825	5,301	0	0	75,126
M	D	16.000	93,342	519	509	0	93,352
M	D	18.000	208	0	0	0	208
M	D	20.000	75,791	0	0	0	75,791
P	D	20.000	3,426	0	0	0	3,426
M	D	24.000	28,315	0	0	0	28,315
P	D	24.000	2,395	0	0	0	2,395
M	D	30.000	4,013	0	0	0	4,013
M	T	30.000	0	0	0	0	0
P	T	30.000	10,391	0	0	0	10,391
P	T	36.000	10	0	0	0	10
<b>Total Within Municipality</b>			<b>876,452</b>	<b>25,670</b>	<b>818</b>	<b>4,906</b>	<b>906,210</b>
M	D	4.000	0	0	0	0	0
P	D	4.000	0	0	0	0	0
P	D	6.000	0	0	0	0	0
M	D	8.000	0	0	0	0	0
P	D	8.000	0	0	0	0	0
P	D	10.000	0	0	0	0	0
M	D	12.000	0	0	0	0	0
P	D	12.000	0	0	0	0	0

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	16.000	0	0	0	0	0
P	D	16.000	0	0	0	0	0
M	D	20.000	0	0	0	0	0
M	D	24.000	66	0	0	(66)	0
<b>Total Outside of Municipality</b>			<b>66</b>	<b>0</b>	<b>0</b>	<b>(66)</b>	<b>0</b>
<b>Total Utility</b>			<b>876,518</b>	<b>25,670</b>	<b>818</b>	<b>4,840</b>	<b>906,210</b>



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,537	0	0	0	1,537		1
P	1.000	2,421	157	0	0	2,578		2
M	1.000	2,903	0	0	0	2,903		3
M	1.250	184	3	0	0	187		4
P	1.250	360	76	0	0	436		5
M	1.500	51	0	0	0	51		6
P	1.500	46	0	0	0	46		7
P	2.000	117	17	0	0	134		8
M	2.000	152	0	0	0	152		9
M	3.000	7	0	0	0	7		10
M	4.000	70	16	0	0	86		11
M	6.000	26	0	0	0	26		12
P	6.000	47	6	0	0	53		13
M	8.000	18	0	0	0	18		14
P	8.000	34	1	0	0	35		15
M	10.000	2	0	0	0	2		16
M	12.000	5	0	0	0	5		17
<b>Total Utility</b>		<b>7,980</b>	<b>276</b>	<b>0</b>	<b>0</b>	<b>8,256</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	7,607	574	354	11	7,838	404	1
0.750	56	0	0	3	59	4	2
1.000	331	12	0	2	345	15	3
1.250	0	0	0	0	0	0	4
1.500	181	8	0	(1)	188	10	5
2.000	227	10	0	(3)	234	11	6
3.000	29	1	0	0	30	11	7
4.000	9	1	0	0	10	5	8
6.000	5	0	0	0	5	5	9
8.000	4	0	0	0	4	4	10
10.000	7	1	1	0	7	5	11
<b>Total:</b>	<b>8,456</b>	<b>607</b>	<b>355</b>	<b>12</b>	<b>8,720</b>	<b>474</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	7,342	195	2	8	0	291	7,838	1
0.750	5	36	0	2	2	14	59	2
1.000	7	285	4	9	1	39	345	3
1.250	0	0	0	0	0	0	0	4
1.500	1	151	2	12	0	22	188	5
2.000	1	188	8	13	2	22	234	6
3.000	0	11	5	5	0	9	30	7
4.000	0	6	2	2	0	0	10	8
6.000	0	1	1	2	1	0	5	9
8.000	0	0	2	0	2	0	4	10
10.000	0	0	2	0	4	1	7	11
<b>Total:</b>	<b>7,356</b>	<b>873</b>	<b>28</b>	<b>53</b>	<b>12</b>	<b>398</b>	<b>8,720</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	1,856	62	3		1,915	2
<b>Total Fire Hydrants</b>	<b>1,856</b>	<b>62</b>	<b>3</b>	<b>0</b>	<b>1,915</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year: 2,871

Number of distribution system valves end of year: 2,493

Number of distribution valves operated during year: 164

---

## WATER OPERATING SECTION FOOTNOTES

---

### Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

---

### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 623 - More energy used for higher pumpage in 2005 and rates increased for 2005.

Account 633 - Incurred repairs to the ASR well pump in 2005.

Account 641 - Cost per pound of all chemicals increased for 2005 and quantities used were greater for 2005, which corresponds to higher pumpage and usage during the hot, dry summer.

Account 663 - Spent more time in 2005 changing meter batteries and upgrading meters to Badger Orion meters.

Account 664 - A cross connection control program began in 2005.

Account 672 - The Cedar Hills Water Tower was repainted in 2004 and more amortization to this account was expensed in 2005 as compared to 2004.

Account 673 - More main break repairs and cleanup expenses in 2005.

Account 677 - Several hydrants were relocated as part of capital projects in 2004.

Account 921 - A new, part-time custodial employee was hired for 2005 and some software purchases were made in 2005.

Account 923 - Attorney and PSC expenses related to the Franklin retail district transfer were recorded as expenses in 2004. Offsetting this difference, there were expenses in 2005 for the ASR operations plan, a generation study at the plant and security (vulnerability assessment and emergency response plan).

---

### Property Tax Equivalent (Water) (Page W-07)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Other Tax Rate - Non-Local is the Milwaukee Metropolitan Sewerage District rate.

---

---

## WATER OPERATING SECTION FOOTNOTES

---

### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain.  
If applicable, provide construction authorization.

Water Treatment Equipment 332 - The addition to this account is from a sedimentation basin update in 2005.

---

### Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Adjustments for any account are nonzero, please explain.

Meters 346 - The adjustment amount is for the expected loss on the sale of meters to the City of Franklin.

---

### Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Water mains are financed through developer contributions, special assessments (front foot methodology) and Utility funds. Currently, the interest rate for deferred assessments is 7%.

Explain all reported Adjustments.

Water Main adjustments for "Total Within Municipality" is to adjust the footage to actual per the Utility's fixed asset records.

Water Main adjustments for "Total Outside of Municipality" is to record the transfer of Franklin retail district mains to the City of Franklin.

---

### Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Services are financed through developer contributions and special assessments.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

All services are in use at the end of the year.

---

### Meters (Page W-23)

Explain all reported adjustments.

The meters adjustment amount is reported to make the number of meters at year-end more accurately reflect the actual number of meters owned by the Utility.

If 2-inch or greater meters are reported as residential, please explain.

This meter is in a barn at a residential horse farm.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes

---